

Logic Models, Performance Measures, & Budgets

A DEEPER DIVE INTO THREE IMPORTANT SECTIONS OF THE AMERICORPS
STATE APPLICATION.

UPDATED: NOVEMBER 2020



Training Goals:

- Discuss in detail: Logic models, performance measures, and operational budgets
- Help applicants understand best practices and ways to avoid pitfalls
- Questions and concerns

PowerPoint is part 3 of a 3-part series

- PowerPoint #1: What is AmeriCorps?
- PowerPoint #2: Application Basics.
- PowerPoint #3: Logic Models, Budgets, and Performance Measures.

GARP Contact & Information

How to keep up to date:

- Sign up for newsletter, receive emails
- Check website frequently-especially “[funding opportunities](#)” page
- Follow us on Facebook and twitter

Main Contact: Cassandra Gillenwater

- Email: ckellogggillenwater@serveindiana.gov
- Phone: 317.220.1659

Application Basics & Reminders

Application Materials

NOFO: Notice of funding opportunity

Supplemental Guidance: Definitions

Performance Measure Instructions: Specific instructions for performance measure section

Application Instructions: Additional application submission details

Templates

- *Applicants must read and understand all materials to successfully complete grant*
- *All items & updates are available on Serve Indiana website: <https://www.in.gov/serveindiana/funding-opportunities/>*
- *Due dates and materials for future applications updated late August/early September*

Submission Roles & Additional Information

Submission roles:

- Main applicant: Serve Indiana
- Sub-applicant: Programs/Organizations

Review materials:

- Read all materials on website
- Review Serve Indiana AmeriCorps handbook
- Review Serve Indiana State Service Plan
- Review AmeriCorps State Terms and Conditions

Grant Application Sections:

- SF 424 (Application Info & Application Info)
- Documents: Evaluation Report, Learning Memo, Labor Union Concurrence, etc.
- Narratives:
 - Executive Summary
 - Program Design
 - Organizational Capability
 - Cost Effectiveness and Budget Adequacy
 - Evaluation Plan (if applicable)
 - Logic Model/theory of change
- Logic model
- Budget
- Performance Measures

Logic Model

What is a logic model?

Communicates the inputs or resources that are necessary to deliver the intervention, including but not limited to:

- Number of locations or sites in which members will provide services
- Number of AmeriCorps members that will deliver the intervention
- The core activities that define the intervention or program model that members will implement or deliver, including:
- The duration of the intervention (e.g., the total number of weeks, sessions or months of the intervention)
- The dosage of the intervention (e.g., the number of hours per session or sessions per week)
- The target population for the intervention (e.g., disconnected youth, third graders at a certain reading proficiency level)
- The measurable outputs that result from delivering the intervention (i.e. number of beneficiaries served, hours of service delivered, types and number of activities conducted.) If applicable, identify which National Performance Measures will be used as output indicators
- Outcomes that demonstrate changes in knowledge/skill, attitude, behavior, or condition that occur as a result of the intervention. If applicable, identify which National Performance Measures will be used as outcome indicators.

It generates a clear and shared understanding of how a program works!

It supports program planning and improvement!

It serves as a foundation for evaluation!

Why else is a logic model important?

A logic model can serve as a framework for planning performance measurement activities.

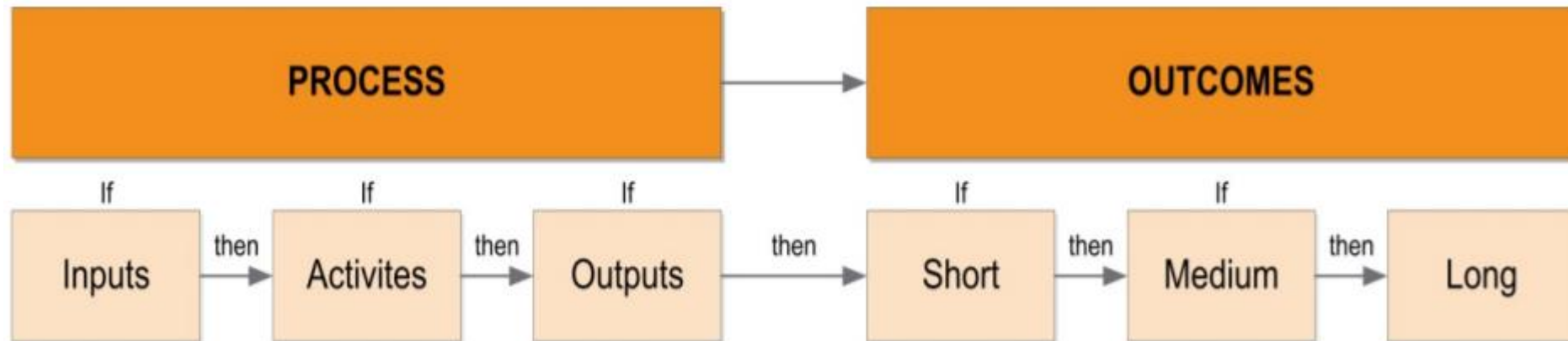
- It can help to:
 - Identify components of your program that tie to the National Performance measures
 - Identify indicators and the measures of progress/performance that align with program components

A logic model can serve as a framework for your evaluation plan.

- It can help focus your evaluation by identifying:
 - Questions want/need answered
 - Aspects of your program to evaluate
 - Type of evaluation design
 - Information to collect
 - Measures and data collection methods
 - Evaluation timeframe

How to read a logic model

- Read from left to right
- Two sides to a logic model:



What does it look like?

LOGIC MODEL

These instructions apply only to new/recompete applicants.

Complete the table below using guidance provided in the *NOFO*. Applicants may add lines as needed. Due not exceed 3 pages.

Problem	Inputs	Activities	Outputs	Short-Term Outcomes	Mid-Term Outcomes	Long-Term Outcomes
<i>The community problem that the program activities (interventions) are designed to address.</i>	<i>Resources that are necessary to deliver the Program activities (interventions), including the number of locations/sites and number/type of AmeriCorps members.</i>	<i>The core activities that define the intervention or program model that members will implement or deliver, including design and dosage (frequency, intensity, duration) and target population.</i>	<i>Direct products from program activities.</i>	<i>Changes in knowledge, skills, attitudes and opinions. Will almost always be measurable during the grant year.</i>	<i>Changes in behavior or action. May or may not be measurable during the grant year.</i>	<i>Changes in condition. Will most likely not be measurable during the grant year.</i>

Problem

- Your program's "need"
- Use actual data points pulled from need narrative section
- *If you have two "interventions" then there should be two different logic models that begin unique problem sections*

Inputs

- AKA “resources”
 - Includes the human, financial, organizational, and community resources available for carrying out programs activities.
- **Examples:**
 - Funding
 - Program staff
 - AmeriCorps members
 - Volunteers
 - Research

Activities

- The processes, tools, events, and actions that are used to bring about a program's intended changes or results.
- **Examples:**
 - Workshops on healthy food options
 - Food preparation counseling
 - Referrals to food program and resources
 - *What will the members/staff be “doing”?*

Outputs

- The direct products of a program's activities and may include types, levels, and targets of services to be delivered by the program
 - *At least one output listed should be verbatim the performance measure output!*
- **Examples**
 - # of individuals attending workshops
 - # of individuals receiving services
 - # of individuals receiving referrals

Short Term Outcomes

- Outcomes are the expected changes in the population served (beneficiaries) that result from a program's activities and fall along a continuum, ranging from short to long term results:
 - Short term: Changes in knowledge, skills, and/or attitudes (increase in knowledge of healthy food choices)
 - Medium-term: Changes in behavior or action (Adoption of healthy food practices)
 - Long-term: Changes in condition or status in life (food security)

Serve IN Requirements:

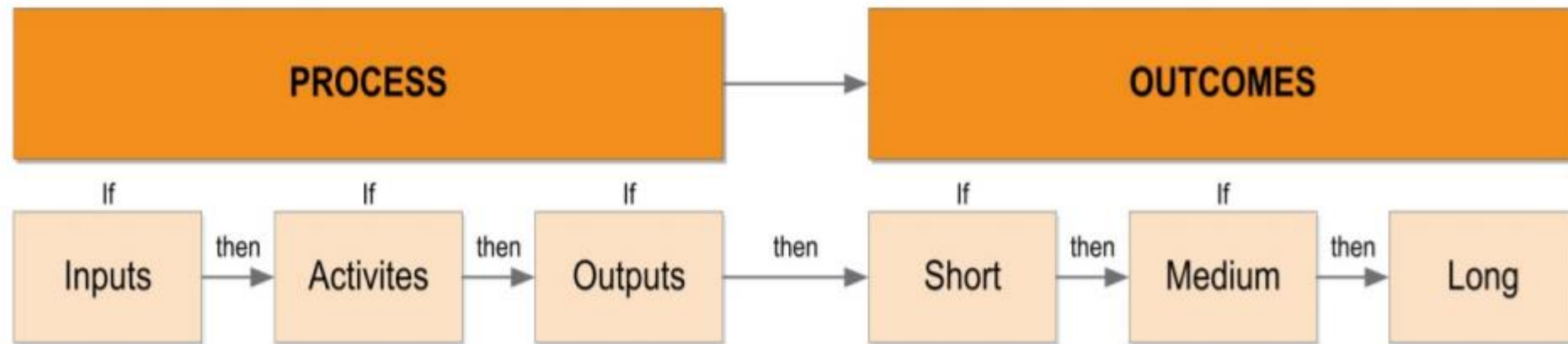
- Short tem/medium term are usually the outcome listed in the performance measure and should be verbatim listed in your logic model.
- Programs should have at least one output and one outcome in their logic model and are encouraged to keep things simple!

Outputs vs. Outcomes

Outputs	Outcomes
<ul style="list-style-type: none">• Direct products of a program's activities/services• Often expressed numerically or quantified in some way• Examples:<ul style="list-style-type: none"># attending workshops# receiving services# receiving referrals	<ul style="list-style-type: none">• Changes resulting from a program's activities/services• Quantify changes in knowledge, attitude, behavior, or condition• Examples:<ul style="list-style-type: none">↑ knowledge healthy choices↑ adoption healthy practices↑ food security

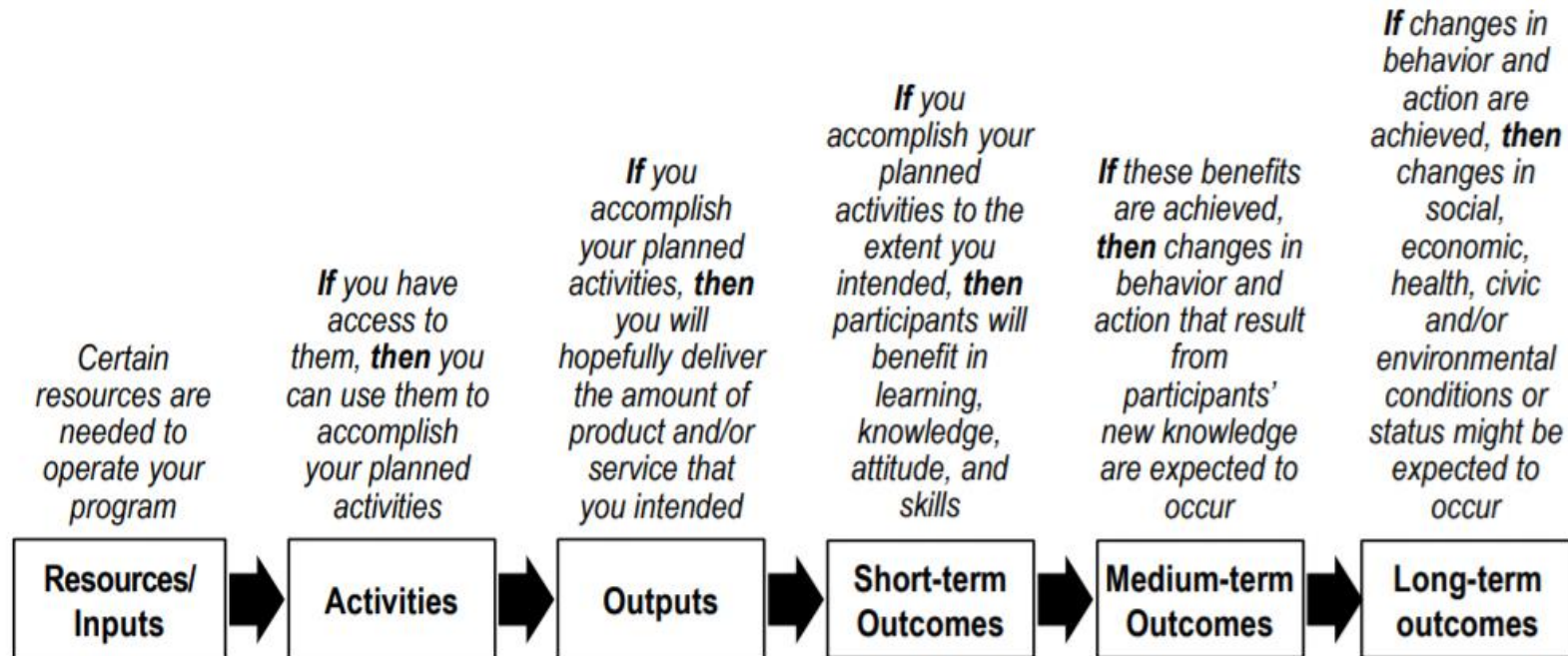
How to create a logic model

- Two main approaches:
 - Reverse logic (right to left): Asks “but how” questions
 - Forward logic (left to right): Uses “if...then” statements










Forward logic approach

Forward logic uses “**if-then**” statements.



Reverse logic approach

- What is the desired long-term outcome?
 - Increase # of healthy families. **But how?** 
- What is the desired intermediate outcome? 
 - Increase # of families using healthy food practices. **But how?** 
- What is the desired short-term outcome?
 - Individuals gain knowledge of healthy food choices. **But how?** 
- What outputs are needed to achieve the outcomes?
 - 200 families complete an educational workshop. **But how?** 
- What activities are needed to achieve the outcomes?
 - Conduct four educational workshops per month. **But how?** 
- What inputs are needed to achieve the outcomes?
 - Funding, program staff, AmeriCorps members, volunteers, research. 

Questions to consider when creating logic model

Component		Questions to consider
	Inputs/ Resources	What resources do you need to implement your program?
	Activities	What activities will be or are being carried out to achieve your program's desired outcomes?
	Outputs	What are the direct products of your program's activities?
Outcomes	Short-term	What changes in knowledge, skills, and/or attitudes do you expect from your program?
	Medium-term	What changes in behavior or actions do you expect from your program?
	Long-term	What changes in status or condition do you expect from your program?

Example logic model for wildlife conservation program

INPUTS	ACTIVITIES	OUTPUTS	Outcomes		
			Short-Term	Medium-Term	Long-Term
What we invest	What we do	Direct products from program activities	Changes in knowledge, skills, attitudes, opinions	Changes in behavior or action that result from participants' new knowledge	Meaningful changes, often in their condition or status in life
Funding	Make trails accessible for people with physical disabilities	Installed ramps and hand rails on X miles of trail.	Increase in trail access by individuals with physical disabilities	Increase in trail use and enjoyment of public lands by people with physical disabilities	Enhancement and conservation of healthy, productive, sustainable ecosystems for the benefit of wildlife
Staff	Conduct habitat development projects	Planted native trees and other native species on X sites.	Increase in food and clean water supply for native wildlife	Increase in native wildlife population sizes	
200 AmeriCorps members	Conduct invasive species removal	Removed invasive plant species on X sites	Increase in available shelter for native wildlife	Increase in biodiversity	
200 non-AmeriCorps volunteers					
Member Training					
Research					

Once you've created your logic model...

Ask yourself the following questions:

- Does your model contain an appropriate amount of detail for its intended use?
- Does it have too much detail that a lay person would not understand? Does it include all key program components?
- Does it tie back to my performance measures directly?
- Does the logic of the model seem correct? Are there any gaps in the logic of the program?
- Is it reasonable to assume that the program can achieve the expected outcomes?
- Do program staff and external stakeholders agree that the model accurately depicts the program and its intended results?
- Can I collect the data within a program year (especially short and mid term outcomes)?

Set up a time to discuss with Cassandra!

Things to remember

- Developing a logic model is not completed in one session or alone.
- There is no one best logic model.
- Logic models represent intention.
- A program logic model can change and be refined as the program changes and develops.
- Programs do not need to evaluate every aspect of a logic model.
- Logic models play a critical role in informing evaluation and building the evidence base for a program.

Additional resources

- [CNCS PowerPoint](#)
- [CNCS sample logic model](#)
- [Serve Indiana templates](#)
- [NOFO/Application Instructions](#)
- Contact Cassandra

Performance Measures

What is performance measurement vs. program evaluation?

Performance Measurement	Program Evaluation
<ul style="list-style-type: none">• Ongoing monitoring and reporting of program accomplishments and progress• Explains what level of performance is achieved by the program	<ul style="list-style-type: none">• In-depth research activity conducted periodically or on an ad-hoc basis• Answers questions or tests hypotheses about program processes and/or outcomes• Used to assess whether or not a program works as expected and why (e.g., did the program cause the observed changes?)

Performance Measures Guide:

Type: National and program created

CNCS requires all applicants to have one aligned performance measure for the primary intervention.

- Applicants may have additional aligned measures provided that they measure significant program activities.

Members may follow activities that do not align with a PM

Serve Indiana suggests only one national performance measure with one outcome and one output

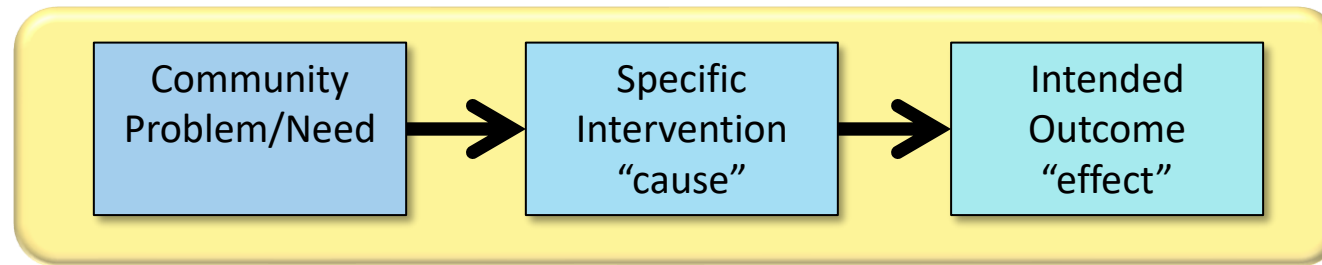
- Pick the PM that aligns best with your program, you may measure other data but not report out on in it in a performance measure.

What's the difference between an output and outcome?

Outputs	Outcomes
<ul style="list-style-type: none">• Direct products of a program's activities/services• Often expressed numerically or quantified in some way• Examples:<ul style="list-style-type: none"># attending workshops# receiving services# receiving referrals	<ul style="list-style-type: none">• Changes resulting from a program's activities/services• Quantify changes in knowledge, attitude, behavior, or condition• Examples:<ul style="list-style-type: none">↑ knowledge healthy choices↑ adoption healthy practices↑ food security

Why align with the theory or change and logic model?

- Strong alignment among the theory of change elements sets the stage for identifying quality performance measures



- In turn, your performance measures should align within your logic model to best support that model
 - Create your logic model first and review the performance measure instructions for the best aligned measure
 - Choose one output and outcome
 - Follow instructions exactly and ensure PM is listed exactly in logic model

What does a performance measure entail?

Problem Statement <i>(brief 1-2 sentence statement)</i>		
Described Intervention <i>(small paragraph describing type of intervention, design and dosage of intervention – intensity, frequency, duration)</i>		
OUTPUT		
<i>Insert National Performance Measure Number/Title Here</i>	OR	<i>Insert Applicant Determined Measure Title Here</i>
Output Target <i>(enter number of beneficiaries – do not use percentages)</i>		
Output Measured By <i>(unit of measure or population, i.e. children, miles, etc.)</i>		
Output Instrument <i>(enter data collection tool and method, define the minimum dosage necessary to be counted as successful)</i>		
OUTCOME		
<i>Insert National Performance Measure Number/Title Here</i>	OR	<i>Insert Applicant Determined Measure Title Here</i>
Outcome Target <i>(enter number of beneficiaries – do not use percentages)</i>		
Outcome Measured By <i>(unit of measure or population, i.e. children, miles, etc.)</i>		
Outcome Instrument <i>(enter data collection tool and method, define the minimum dosage necessary to be counted as successful)</i>		

Identifying a High-Quality Outcome

The Outcome should:

- Be meaningful
- Be ambitious yet realistic
- Reflect the type of change (attitude, knowledge, behavior, or condition) you want to measure

Meaningful Outcome

Criteria for a meaningful outcome. Consider:

- Community Need/problem: Is the outcome addressing it?
- Compelling/powerful. Is the outcome central or peripheral?
- Beneficiaries. Is the target audience identified in the outcome?
- Scope of the outcome. How many will benefit?
- Magnitude of the outcome. How much change will occur for beneficiaries?
- Evidence. Is the outcome supported by evidence for the intervention?

Ambitious yet Realistic

Is the outcome too ambitious? Consider:

- Program timeframe
- Scope of the intervention
- Severity of the problems being addressed
- Program resources



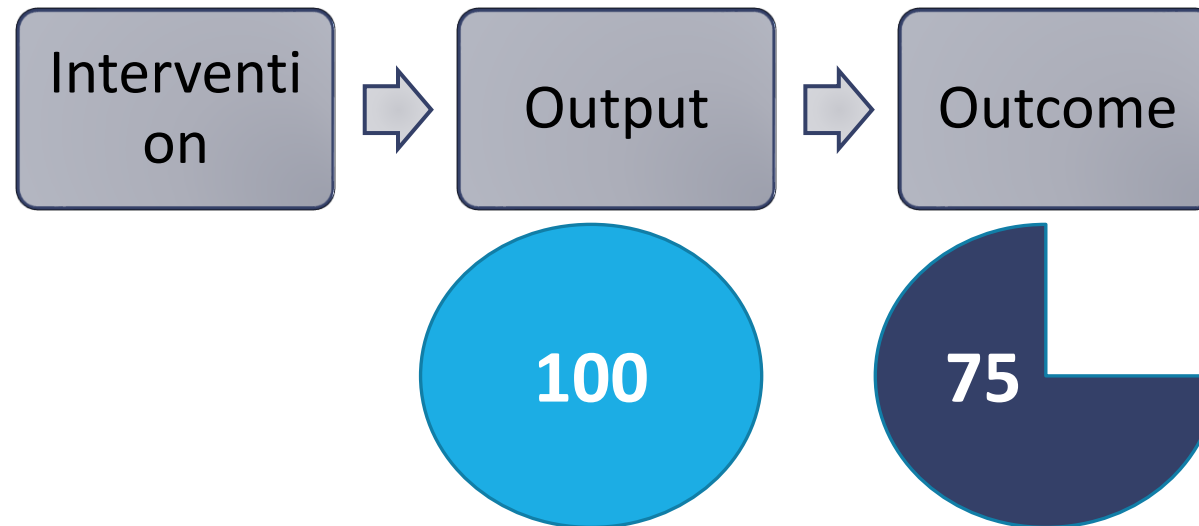
Mentoring Example

NEED: Documented high rates of chronic absence from school lead to other problems, e.g. low school engagement, poor academic performance (Social Work Practices, 2010).

INTERVENTION: Weekly individual and group mentoring to 6th grade students with attendance problems over 10 months. Focus on promoting re-engagement with school through social development and leadership skills.

Alignment of Outputs and Outcomes

- Intervention produces output
- Output leads to the outcome
- Output and outcome measure the same intervention and beneficiaries



Focus Area	Output	Outcome
Education	Number of children that completed participation in CNCS-supported early childhood education programs. (ED21)	Number of children demonstrating gains in school readiness in terms of social and/or emotional development.(ED23)



Summary of Key Points

- Performance measurement is a systematic process of measuring progress (outputs and outcomes)
- Performance measurement does not seek to “prove” a theory of change, but can provide snapshots.
- Impact evaluation can determine if results occurred because of the intervention.
- Strong performance measures align with the theory of change (need, intervention and outcome)
 - The intervention is based on evidence that supports a cause-and-effect relationship between the intervention and an intended outcome.
 - The theory of change helps identify an appropriate outcome to measure.

Summary of Key Points

- Quality outcomes should:
 - Be meaningful
 - Be ambitious yet realistic
 - Match the type of change you want to see (attitude, knowledge/skills, behavior, condition)
- Strong performance measures are aligned
 - Output comes from the intervention
 - Outcome is likely to result from output
 - Output and outcome measure the same intervention and beneficiaries
- **Serve IN strongly encourages 1 output/1 outcome (1 National Performance Measure)**

Serve Indiana Specific Reminders:

After your first draft, make sure the following questions are answered:

- Does it align with your narrative/theory of change?
- Are interventions repeated in multiple PM?
- Is the dosage (frequency, intensity, duration of intervention) described and is sufficient to achieve outcomes?
- Are you giving as much detail as possible to show your data will be collected in an accurate manner?
- Does the resource allocation align with your number of MSYs?
- Do your national performance measures align with expected outputs and outcomes?
- Are your data method/collections appropriate?

Resources

- CNCS Priorities and Performance Measures: <https://www.nationalserviceresources.org/npm/home>
- Program Specific Notices of Funding Opportunities and Application Instructions: http://www.nationalservice.gov/for_organizations/funding/nofa.asp
- NOFO/Application Instructions: <https://www.in.gov/serveindiana/funding-opportunities/>
- Performance Measure Template: <https://www.in.gov/serveindiana/funding-opportunities/>

Budget

Project and Award Period

Two start dates: August 1st; September 1st

- End dates: July 31st; August 31st

New Programs:

- May only choose September 1st start date
- Encouraged to begin members on or after September 15th

Additional information:

- Members cannot begin before start date
- Awarded programs can expend funds on or after start date but cannot request reimbursement until have an executed state contract and purchaser order number

Budgets Overview

Fixed Grants submit basic budget covering member costs and source of funds

Operational grants submit all sections

- Personnel costs
- Operational costs
- Member costs
- Administrative/indirect costs
- Source of funds

As you prepare your budget

- Follow detailed instructions in application
- All the amounts you request must be defined for a particular purpose.
- Do not include miscellaneous, contingency or other undefined budget amounts
- Itemize each cost and present the base for all calculation in the form of an equation
- Do not include unallowable expenses
- Do not include fractional amounts (cents)

Please itemize the costs. For example: Two staff members will attend the Annual Serve Indiana orientation in Indianapolis. $2 \text{ staff} \times \$750 \text{ airfare} + \$50 \text{ ground transportation} + (1 \text{ day}) \times \$400 \text{ lodging} + \$35 \text{ per diem} = \$2,470$ for Annual AmeriCorps Orientation.

Maximum Cost Per MSY

Table: Maximum Cost per MSY

Grant Program	Maximum
Individual Competitive State/Territory Program (cost reimbursement)	\$16,300*
Multi-state (cost reimbursement)	\$16,300*
Professional Corps Fixed Amount Applicants/Grantees	\$1,000**
Education Award Program Fixed Amount Grant	\$800 or \$1,000***
Full-cost Fixed Amount Grant	\$16,300
State/Territory Commission Formula Prime	\$18,000
Individual State/Territory Formula Program	\$20,000
State/Territory Commission Average (of all its subgrants)	\$16,300

Calculated by taking total CNCS portion/number of MSY

MSY = 1 FT Member (1700)

\$150,000 CNCS share/20 full time members = \$7,500/MSY

Member Benefits Guidelines

Required for Full Time from Grantee:

- Living Allowance
- Health Care
 - Can provide to less than full time if non-federal
- FICA

Covered by CNCS:

- Loan forbearance and interest accrual
- Education Award
- Child Care Assistance
- **Indiana regulation: Do not included unemployment insurance on grant or include members in organizational expenses

Section 1 Explained

Personnel Expenses

- Staff directly working on grant (Program Director, Executive Director)
 - List each position separately and provide salary/percentage of time
 - Each role MUST be listed in the application narratives

Personnel Fringe Benefits

- Include the benefits for each position listed in the Personnel Expenses section (staff only)
- Add benefits: FICA, Worker's Compensation, Retirement, Health Insurance, etc.
- You may provide a calculation for total benefit as a percentage of the salaries or list each separately
- Holidays, leave, and other similar vacation benefits ARE NOT included in the fringe benefit rates

Staff Travel

- Describe the purpose for which program staff will travel.
 - Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other travel-related expenses multiplied by the number of trips/staff.
 - Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information.
 - **Reimbursement should not exceed the federal mileage rate unless a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable.**
- **Serve Indiana specifics:**
 - **CNCS Sponsored technical assistance line item:** Under this line item, Indiana program should include travel costs to 3 in person 1 day Indianapolis trainings required by Serve Indiana and 1 optional regional training offered in the Midwest for all North Central AmeriCorps State programs and commissions
 - **Supervisor/Site Visits**

Member Travel

Overall:

- Describe the purpose for which members will travel.
- Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other related expenses for members to travel outside their service location or between sites.
- Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information.
- If an organization's reimbursement rate exceeds the federal reimbursement rate than the additional cost should be added in the match/grantee share column.

Serve Indiana:

- 2 day training, Camp AmeriCorps

Equipment

- Equipment is defined as tangible, non-expendable personal property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit (including accessories, attachments, and modifications).
- **Any items that do not meet this definition should be entered in E. Supplies**
- Purchases of equipment are limited to 10% of the total CNCS funds requested.
- If applicable, show the unit cost and number of units you are requesting.
 - Provide a brief justification for the purchase of the equipment under Item/Purpose.

Supplies

- AmeriCorps members must wear an AmeriCorps logo on a daily basis – preferably clothing with the AmeriCorps logo.
 - **The item with the AmeriCorps logo is a required budget expense.**
 - Grantees may add the AmeriCorps logo to their own local program uniform items using federal funds. Please note that your program will be using the AmeriCorps logo in the budget description.
- Include the amount of funds to purchase consumable supplies and materials, including member service gear and equipment that does not fit the definition above.
- You must individually list any single item costing \$1,000 or more.
- **Except for safety equipment, grantees may only charge the cost of member service gear to the federal share if it includes the AmeriCorps logo.**
- **All safety gear may be charged to the federal share, regardless of whether it includes the AmeriCorps logo.**
 - All other service gear must be purchased with non-CNCS funds.

Contractual and Consultant Services

- Include costs for consultants related to the project's operations, except training or evaluation consultants, who will be listed in Sections G. and H.
- There is not a maximum daily rate.

Staff Training

- Include the costs associated with training staff on project requirements and training to enhance the skills staff need for effective project implementation
 - i.e., project or financial management, team building, etc.
- If using a consultant(s) for training, indicate the estimated daily rate.
- There is not a maximum daily rate.
- **Applicants should consult the Serve Indiana handbook and AmeriCorps State terms and conditions for requirements around site supervisor trainings.**
- All costs for training service sites should be included in this line item.

Member Training

- Include the costs associated with member training to support them in carrying out their service activities.
- You may also use this section to request funds to support training in Life after AmeriCorps.
- If using a consultant(s) for training, indicate the estimated daily rate.
- There is not a maximum daily rate.
- **Programs should review the Serve Indiana handbook for all required member trainings the programs must offer to members and incorporate those costs into their budget.**
- All costs for training members should be included in this line item.

Evaluation

- Include costs for project evaluation activities, including additional staff time or subcontracts, use of evaluation consultants, purchase of instrumentation, and other costs specifically for this activity not budgeted in Section A Personnel Expenses.
- This cost does not include the daily/weekly gathering of data to assess progress toward meeting performance measures, but is a larger assessment of the impact your project is having on the community, as well as an assessment of the overall systems and project design.
- Indicate daily rates of consultants, where applicable.
- **Serve Indiana will ask clarification questions if this section is left blank by an applicant.**

Other Program Operating Costs

Allowable costs in this budget category should include when applicable:

- **Criminal history background checks for all members and for all employees or other individuals who receive a salary, education award, living allowance, or stipend or similar payment from the grant (federal or non-federal share).**
- Office space rental for projects operating without an approved indirect cost rate agreement that covers office space. If space is budgeted and it is shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.
- Utilities, telephone, internet, postage, copying, and similar expenses that are specifically used for AmeriCorps members and AmeriCorps project staff, and are not part of the organization's indirect cost allocation pool. If such expenses are budgeted and shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.
- Recognition costs for members. List each item and provide a justification in the budget narrative. Gifts and/or food in an entertainment/event setting are not allowable costs.

Continued...

Serve Indiana Suggestion:

- Indiana AmeriCorps Directors Association (IADA) costs: Programs are highly encouraged to include a \$100 flat fee in this budget line item for IADA support including Camp AmeriCorps and program director networking events.

Serve Indiana Requirement:

- Serve Indiana requires that all programs budget \$45 per month for the use of OnCorps. Programs should add this in their budget as an OnCorps line item with the detail “OnCorps \$45/month fee * 12 months = \$540)

Section 2 Explained

MEMBER COSTS

Living Allowance

- The narrative should clearly identify the number of members you are supporting by category (i.e., fulltime, half-time, reduced-half-time, quarter-time, minimum-time) and the amount of living allowance they will receive, allocating appropriate portions between the CNCS share (CNCS Share) and grantee share (match).
 - The minimum and maximum living allowance amounts are provided in the Notice. In eGrants, enter the total number of members you are requesting in each category.
 - Enter the average amount of the living allowance for each type of member.
 - In addition, enter the number of members for which you are not requesting funds for a living allowance, but for which you are requesting education awards.

Living Allowance Updates

Table: Minimum and Maximum Living Allowance

Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Total Living Allowance
Full-time	1,700	\$15,100	\$30,200
Three Quarter-time	1,200	n/a	\$21,318
Half-time	900	n/a	\$15,988
Reduced Half-time	675	n/a	\$11,991
Quarter-time	450	n/a	\$7,994
Minimum-time	300	n/a	\$5,329
Abbreviated-time	100	n/a	\$1,776

Member Support Costs

- FICA
- Worker's Compensation
- Health Care
- Unemployment Insurance and Other Member Support Costs
 - *Some states require unemployment coverage for their AmeriCorps members but the State of Indiana **DOES NOT** required coverage of unemployment for AmeriCorps members. This line item should be noted as \$0 or not included in an applicant's budget to Serve 33 Indiana. Approved Serve Indiana programs should not pay for unemployment on their AmeriCorps members.*

Section 3 Explained

ADMINISTRATIVE/INDIRECT COSTS

Direct and Indirect Costs

Direct Costs

Direct costs are those associated with a particular program and its delivery of services.

Examples of direct costs can include:

- travel
- stipends
- living allowances
- program personnel, and
- volunteer expenses

Organizations should only allocate and budget the costs that are both allowable and allocable under the program's regulations and OMB circulars.

An allocable cost to a Federal award must also be treated consistently with other costs incurred for the same purpose in like circumstances.

Indirect Costs

Indirect costs may also be known as administrative costs. Indirect costs are those that are incurred for common or joint objectives and cannot be readily identified with a particular program activity or cost.

Indirect costs can include:

- accounting and legal services
- salaries not directly benefiting program activities
- general liability insurance
- general office space

Administrative or indirect costs usually DO NOT include allowable service charges for program participants, or costs attributed to staff who train, recruit, or supervise program participants.

Admin Costs Options

Options:

- **CNCS calculations for indirect costs**
- Federally approved indirect cost rate
- 10 percent *de minimis* rate

All methods must be applied consistently across federal awards.

CNCS-Fixed Percentage Method

- The CNCS-fixed percentage rate method allows you to charge administrative costs up to a cap without a federally approved indirect cost rate and without documentation supporting the allocation.
- If you choose the CNCS-fixed percentage rate method (Section IIIA in eGrants), you may charge, for administrative costs, a fixed 5% of the total of the CNCS funds expended.
- In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures
- Formula for Section III A:
 - Federal Share: $\text{CNCS share Section 1} + \text{CNCS share Section 2} \times 0.0526$
 - Match Share: $\text{Total Section 1} + \text{Total Section 2} \times .10$

Sample Section 3

Item	Calculation	Total Amount	CNCS Share	Grantee Share
Corporation Fixed Amount	Grantee: total program costs of \$1,082,775 x 10% (5% claimed); CNCS: total CNCS costs of \$394,443 x 4.21% (3.6% claimed)	\$68,339	\$14,200	\$54,139
1% Commission share	CNCS: total CNCS costs of \$394,443 x 1.05%	\$4,142	\$4,142	\$0
CATEGORY Totals		\$72,481	\$18,342	\$54,139

Source of Funds

Things to remember....

- All programs must submit information in their source of funds section detailing the match they plan to provide.
- The more detail the better!
- Programs should include whether a source is “secured” or “not secured”
- Programs should indicate the type of match: “In kind”, “cash”
- The amount of funds in the source of funds section must match the “grantee share” of the budget and “Executive Summary” narrative exactly

Documentation, Match, & Final Information

Documentation of Funds:

All sub grantees are responsible for reading and utilizing the [OmniCircular](#) titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards.

To be allowable under a grant, a cost must be

- Reasonable and allocable for the performance of the award
- Conform to grant award limitations or cost principles
- Be consistent with policies and procedures that apply to both federally-financed and other activities of the organization
- Be given consistent treatment, be in accordance with Generally Accepted Accounting Principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program
- Adequately documented

Definition of Reasonable, Allocable, Consistently applied

A cost is reasonable if:

- It does not exceed what a prudent person would do under the circumstances at the time the decision was made to incur the cost.
- Consideration should be given to:
 - Whether the cost is ordinary and necessary for the operations of the organization.
 - The restraints or requirements imposed by generally accepted sound business practices.
 - Whether the individuals concerned acted with prudence.
 - Significant deviations from established practices which may unjustifiably increase the award costs.

A cost is allocable to the grant if:

- It is treated consistently with other costs incurred for the same purpose in like circumstances and if it;
- It is incurred specifically for the award;
- It benefits both the award, other work, and can be distributed in reasonable proportion to the benefits received (any cost allocable to a particular award may not be shifted to other Federal awards to overcome funding deficiencies or to avoid restrictions imposed by law or by the terms of the award).

Documentation:

- **All expenditures and financial transactions must be supported by** documentation, e.g., brief descriptions, agendas, reports, and invoices, that support why the transaction is allowable for grant purposes.
 - *Accounting records must trace back to source documentation.*
 - *AFR/PER/Invoices must trace back to such documentation.*
- **Documentation must demonstrate that costs are:**
 - Reasonable, allocable, and allowable;
 - Within grant limits;
 - Treated consistently; and
 - Determined in accordance with Generally Accepted Accounting Principles (GAAP) and the applicable OMB cost principles.

Match Requirement:

AmeriCorps Funding Year	1, 2, 3	4	5	6	7	8	9	10+
Grantee Share Requirements	24%	26%	30%	34%	38%	42%	46%	50%

Serve Indiana suggests new programs stay at 24%

MATCH BASICS

- Your organization must meet the regulatory amount
- A budgeted match is voluntary. However,...
 - It is tied to the number of Members proposed
 - It should accurately reflect the projected budget.
 - Whether the budgeted match was met will be taken into consideration for future funding decisions.
- Cash from:
 - Donations
 - Non-federal income
 - State appropriations (grants)
 - Fees for service – Program income
- In-kind contributions from:
 - Value of donated labor
 - Value of donated space
 - Value of donated vehicles
 - Value of donated supplies

Allowable Match Expenses

- Verifiable from the sub-grantee records and adequately documented
- Necessary and reasonable for proper and efficient accomplishment of project or program objectives
- Allowable under the applicable OMB cost principles
- Not paid by the Federal Government under another award (i.e. federal or state grant), except where authorized by Federal statute to be used for cost sharing or matching
- [Provided in the approved program budget](#)
- Reasonable and allocable for the performance of the award
- Appropriate with the grant award limitations or cost principles
- Consistent with policies and procedures that apply to both Federally-financed and other activities of the organization
- In accordance with Generally Accepted Accounting Principles (GAAP)

Examples of allowable match sources

Staff time spent on program

Space devoted to the AmeriCorps project

Supplies necessary for running AC program

Indirect or admin costs

Cash or in-kind contributions from community organizations or individuals

****Follow your approved grant budget**

In Kind Match Options

Donated supplies used in the service activities (e.g., paint, construction materials, computers, office supplies, etc.).

Donated transportation costs related to the service activity.

Building costs if doing an indoor project (e.g., people's time to open the building, cost of renting out such a space, security costs, cost of using the space for the time of the project).

Advertising and outreach costs for getting the word out about the project.

Donated equipment, buildings, and/or land.

Donated staff time for planning, set up, and implementation from collaborating organizations.

Donated professional and technical services such as accounting, consulting, training, legal services, etc.

Unallowable Match Expenses

- Salaries and wages made to the grant without documentation of signed timesheets
- Expenses without proper documentation
- In-kind contributions that are not supported with after-the-fact documentation
- Other federal or state agency funds used as match without authorization
- Expenses not necessary to operate grant
- Unreasonable or excessive expenses
- Expenses not included in the approved budget
- Expenses incurred outside of the grant award period
- The value of direct community services performed by volunteers
- Services that contribute to organizational overall functions, not specific to program
- The value of direct community services performed by national service members and volunteers specific to program community impact objectives.

Commonly Missed Budget Items

Staff travel/Member to CNCS-sponsored technical assistance meetings

Explaining source of funds in full

Staff included in the narrative are not included in the budget

FICA/Healthcare incorrect.

Mileage should not exceed federal mileage rate unless justified

Member gear not included in budget

Evaluation cost too low

Background check

Living allowance not within minimum/maximum amount

Unemployment insurance included in budget

Math errors or no documentation of calculation

Additional resources

- Sample Budget

- Serve Indiana templates and NOFO: <https://www.in.gov/serveindiana/funding-opportunities/>

- CNCS Financial Management Page

CNCS Fiscal Management Page: <https://www.nationalservice.gov/resources/financial-management>

CNCS Financial Monitoring: <https://www.nationalservice.gov/resources/financial-management/financial-monitoring-grantees>

New staff checklist: <https://www.nationalservice.gov/sites/default/files/resource/checklist-for-new-staff-of-amicorps-subgrantees-or-sites.pdf>

- Discuss draft with Cassandra